

TABLE 7a--TAXABLE ASSESSED VALUE AND REAL MARKET VALUE BY PROPERTY CLASS
Tax Year 2020-21

County: CLACKAMAS

Taxable Assessed Value reported should be net of all exemptions, including veteran's exemptions.

Measure 5 Values should be net of all exemptions except veteran's exemptions.*

PROPERTY CLASS	Class	of Account s	Taxable Assessed Value	Real Market Value*		Measure 5 Value*	Changed Property Ratio**
				Land	Improvements		
Unimproved Real Property							
1 Residential Land Only	1-0-0	9,416	330,486,989	750,282,264		584,528,421	0.644
2 Commercial / Industrial Land Only		937	131,875,307	411,913,524		285,964,254	0.624
3 Tract Land Only	4-0-0	1,649	110,298,446	860,343,768		205,078,362	0.642
4 Farm and Range Land	5-0-0						
5 Non-EFU Farm and Range Land	5-4-0	525	3,966,443	175,333,943		12,903,440	0.705
6 EFU Farm and Range Land	5-5-0	1,765	31,708,091	574,484,321		96,702,141	0.705
7 Highest and Best Use Forest Land Only	6-0-0						
8 Designated Forest Land Only	6-4-0	2,707	96,605,264	795,674,586		165,964,769	0.699
9 Multiple Housing Land Only	7-0-0	101	9,670,535	40,530,223		25,023,011	0.517
10 Recreation Land Only	8-0-0	1,746	44,367,816	247,087,214		82,681,187	0.608
11 Small Tract Forestland	6-6-0	398	4,971,438	114,709,918		9,985,964	0.699
12 Sub-total of Unimproved Properties		19,244	763,950,329	3,970,359,761	0	1,468,831,549	
Improved Real Property							
13 Residential Property	1-0-1	112,161	33,887,048,500	21,784,525,875	31,863,876,230	52,845,337,761	0.644
14 Comm. / Industrial (Cnty Resp.) Property		5,436	7,102,682,036	4,351,420,743	10,580,476,560	11,340,623,815	0.624
15 Industrial Property (DOR Resp.)	3-0-3	422	439,753,231	191,478,682	308,376,040	482,812,534	0.984
16 Tract Property	4-0-1	6,182	2,404,075,393	2,508,307,643	5,150,606,080	3,736,012,099	0.642
17 Farm and Range Property	5-0-1						
18 Farm and Range Unzoned Property Spec. Assessed	5-4-1	2,050	674,472,112	842,208,576	718,506,940	973,541,383	0.705
19 Farm and Range Zoned Property Spec. Assessed	5-5-1	3,983	1,194,329,657	1,810,892,899	1,413,021,450	1,829,193,181	0.705
20 Highest and Best Use Forest Property	6-0-1						0.000
21 Designated Forest Property	6-4-1	5,219	1,573,319,433	1,959,739,267	1,669,612,600	2,268,793,667	0.699
22 Multiple Housing Property (class 701 or 781)	7-x-1	1,073	2,907,149,076	1,361,841,883	4,436,914,930	5,564,502,901	0.517
23 Recreation Property	8-0-1	3,507	721,136,442	401,839,586	842,898,490	1,181,751,159	0.608
24 Small Tract Forestland	6-6-1	413	105,782,404	176,742,359	125,051,010	153,738,588	0.699
25 Miscellaneous Property	0-0-0	704	104,536,337	39,776,412	116,404,750	141,931,962	1.000
26 Sub-total of Improved Properties		141,150	51,114,284,621	35,428,773,925	57,225,745,080	80,518,239,050	
27 Personal Property		9,975	1,060,395,964		1,124,699,104	1,060,395,964	
28 Machinery & Equipment		197	742,508,144		757,579,600	742,553,570	1.000
Manufactured Structures							
29 Real Property (Land plus Improvements)	0-0-9	1,311	42,137,666		56,933,270	56,309,010	0.644
30 Personal Property (Land plus Improvements)	0-1-9	4,657	189,643,023		251,427,310	249,754,360	0.644
31 Sub-total of Manufactured Structures		5,968	231,780,689	0	308,360,580	306,063,370	
32 Other Property: _____ Property Class							
33 Utilities		1,972	1,907,692,721		1,922,073,349	1,922,073,349	
34 GRAND TOTAL		178,506	55,820,612,468	39,399,133,686	61,338,457,713	86,018,156,852	
35 County Median Real Market Value for all Residential Improved Properties				425,969			

* With the treatment of veterans' exemptions under Measure 50, veterans' exemptions are not expressed in real market value terms, so they cannot be excluded.

** Changed property ratios should be calculated separately for each primary property class (e.g., 0-x-x to 8-x-x).